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Remarks**1. Summary of the Office Action**

In the Office Action mailed May 18, 2006, the Examiner stated that claims 1-26 are pending, of which claims 1, 3, 5, 7-12, 14, 16, 18, and 20-25 are allowed, claims 13 and 26 are rejected, and claims 2, 4, 6, 15, 17, and 19 are objected to. Claims 13 and 26 were rejected under 35 U.S.C. § 102(b) as anticipated by or, in the alternative, under 35 U.S.C. § 103(a) as obvious over U.S. Patent No. 5,949,707 to Pohm et al. (Pohm). Moreover, claims 13 and 26 were rejected under 35 U.S.C. § 102(b) as anticipated by or, in the alternative, under 35 U.S.C. § 103(a) as obvious over U.S. Patent No. 4,731,757 to Daughton et al. (Daughton). Furthermore, claims 13 and 26 were rejected under 35 U.S.C. § 103(a) as being unpatentable over U.S. Patent Application No. 2004/0188382 to Mikelson et al. (Mikelson) in view of Applicants' discussion of the prior art in the specification. Claims 2, 4, 6, 15, 17, and 19 are objected to under 37 C.F.R. 1.75(c), as being of improper dependent form for failing to further limit the subject matter of a previous claim.

2. Summary of the Specification and Claim Amendments

Applicants have amended the specification to correct for various typographical errors. In addition, Applicants have amended claims 2, 4, 6, 15, 17, and 19 in response to the Examiner's objections. Furthermore, Applicants have cancelled claims 13 and 26. Now pending in this application are claims 1-12 and 14-25, of which claims 1, 10, 16, and 20 are independent, and the remainder are dependent.

In view of these amendments, and after careful review of the Office Action and cited references, Applicants respectfully request favorable reconsideration in view of the following remarks.

3. Response to Claim Objections

The Examiner objected to claims 2, 4, 6, 15, 17, and 19 under 37 C.F.R. § 1.75(c), as being of improper dependent form for failing to further limit the subject matter of a previous claim. Applicants have amended claims 2, 4, 6, 15, 17, and 19 to place these claims in proper dependent form. Claim 2 originally recited, "[t]he process of claim 1 wherein the magnetic storage layer comprises one or more magnetic storage films." Claim 2 as amended recites, "[t]he process of claim 1 wherein the magnetic storage layer comprises more than one magnetic storage film." Claims 4, 6, 15, 17, and 19 have been similarly amended. Support for these amendments can be found in the specification on page 13, lines 4 – 6. Applicants respectfully submit that amended claims 2, 4, 6, 15, 17, and 19 are in proper dependent form and therefore, are in condition for allowance.

4. Response to § 102/103 Rejections of Claims 13 and 26

The Examiner rejected claims 13 and 26 under 35 U.S.C. § 102(b) as anticipated by or, in the alternative, under 35 U.S.C. § 103(a) as obvious over Pohm. In addition, the Examiner rejected claims 13 and 26 under 35 U.S.C. § 102(b) as anticipated by or, in the alternative, under 35 U.S.C. § 103(a) as obvious over Daughton. Also, the Examiner rejected claims 13 and 26 under 35 U.S.C. § 103(a) as being unpatentable over Mikelson in view of Applicants' discussion of the prior art in the specification. Applicants have cancelled claims 13 and 26, rendering these rejections moot.

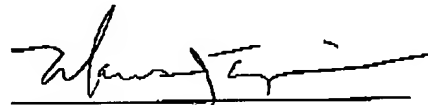
5. Conclusion

In light of the above amendments and remarks, Applicants respectfully submit that all pending claims of the present application are currently in condition for allowance. Consequently, Applicants submit that the entire present application is currently in condition for allowance and respectfully requests notice to that effect. The Examiner is respectfully requested to contact Applicants' representative below at (312) 913-0001 if any questions arise or if he may be of assistance to the Examiner.

Respectfully Submitted,

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By:



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